

OPINION

Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to

CHIPMOS TECHNOLOGIES INC.

Office Address

**No.1, Yanfa 1st Rd., Hsinchu Science Park,
Hsinchu County, Taiwan, (R.O.C.)**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019.
(detailed information please refer to next page)

Report Year	: 2024
Greenhouse Gases	
Direct Emissions	: 3,891.5984 CO2-e Tonnes/ year
Energy Indirect Emissions(Category2)	: 246,033.0689 CO2-e Tonnes/ year
Other Indirect Emissions (Category3-6)	: 105,286.7730 CO2-e Tonnes/ year
Sum	: 355,211.440 CO2-e Tonnes/ year
Materiality	: 5%
Reasonable Assurance	: Direct and Energy Indirect Emissions
Limited Assurance	: Category3-6

Opinion No.: GHG-253450037
Version: V1.1
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Verification Body
at TUV NORD Taiwan Co., Ltd.



TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No.333, Sec.2,
Tun Hua S. Rd.
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

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Appendix to Opinion No. GHG-253450037

ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as “TUV NORD”) has been contracted with ChipMOS TECHNOLOGIES INC. (hereinafter referred to as “ChipMOS”), No.1, Yanfa 1st Rd., Hsinchu Science Park, Hsinchu County, Taiwan, (R.O.C.) for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, Jan., 2024 to 31, Dec., 2024.

Roles and responsibilities

The management of ChipMOS is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2024.

Level of Assurance

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

Scope

Verification of GHG emissions within the organization’s boundary and is based on ISO 14064-3:2019.

Location/Boundary of the activities:

Company	Address
ChipMOS TECHNOLOGIES INC. (Hsinchu fab.)	No. 1, Yanfa 1st Rd., Hsinchu Science Park, Hsinchu County, Taiwan, (R.O.C.)
ChipMOS TECHNOLOGIES INC. (Zhubei fab.)	No. 37, Xintai Rd., Zhubei City, Hsinchu County, Taiwan, (R.O.C.)
ChipMOS TECHNOLOGIES INC. (Hukou fab.)	No. 4, Rende Rd., Hukou Township, Hsinchu County, Taiwan, (R.O.C.)
ChipMOS TECHNOLOGIES INC. (Tainan fab.)	No. 5, Nanke 7th Rd., Southern Taiwan Science park, Tainan City, Taiwan, (R.O.C.)
ChipMOS TECHNOLOGIES INC. (Tainan fab. 2)	No. 3, Nanke 7th Rd., Southern Taiwan Science park, Tainan City, Taiwan, (R.O.C.)
ChipMOS TECHNOLOGIES INC. (Zhubei fab. 2)	No. 112, Zhonghe St., Zhubei City, Hsinchu County, Taiwan, (R.O.C.)
CHIPMOS SEMICONDUCTORS (Shanghai) LTD.	Room 404-1, No. 25, Lane 58, Panzhong East Road, Qingpu District, Shanghai, China
CHIPMOS U.S.A. INC.	2890 North First Street, San Jose, CA95134, U.S.A.

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 03, Mar., 2025 to 21, Mar., 2025

The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission (tonnes of CO ₂ e per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	3,891.5984
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	246,033.0689
Indirect Emissions	Category 3	Indirect GHG emissions from transportation	3,888.2528
	Category 4	Indirect GHG emissions from products used by an organization	98,687.1934
	Category 5	Indirect GHG emissions associated with the use of products from the organization	2,711.3268
	Category 6	Other sources	Undisclosed
Direct Emissions and Indirect Emissions			355,211.440
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E			
Indirect emissions from imported electricity (market-based approach)			2,840,000.0000 KWh

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.
 Intended User of Verification Opinion: Organizations use for their own reference.

Confidentiality


The reports and appendix are not allowed to be edited, duplicated, or published without the clients’ agreement.

Avoidance of Conflict of Interest

The reports was verified with fairness and honestly.

Verifiers Group

According as the above opinion were judgement by TUV NORD.



Verification Body
 at TUV NORD Taiwan Co., Ltd.

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